



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0510

**VIA FACSIMILE AND U.S. MAIL**

March 29, 2006

Rustom Jilla  
Chief Financial Officer  
Ansell Limited  
Level 3, 678 Victoria Street  
Richmond, Victoria, 3121 Australia

**RE: Form 20-F for Fiscal Year Ended June 30, 2005  
Form 20-F for Fiscal Year Ended June 30, 2004  
File No. 0-15850**

Dear Mr. Jilla:

We have completed our review of your Forms 20-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to Nudrat Salik, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief